

ECONOMICAL CONTENT AND ORGANIZATION OF TAX CONTROL IN MODERN CONDITION

NURMAGANBETOVA MANET SAGINGALIYEVNA

Aktobe, Kazakhstan

ABSTRACT

The main results of tax control research, methodological and practical recommendations on improving tax control in Kazakhstan is under study in this article.

Research discusses the essence and economical content of tax control, a great attention has paid to the problem of improving functions in the activity of tax organization.

The results proves the fact that tax control is one of well organized types of government control. Financial interest of the state explains the fact that non paying a tax is a great problem.

Tax control has a state imperious character; it is manifested in the implementation of the subjects of fiscal control functions, monitoring and payment of legal and natural persons of taxes and other mandatory payments in accordance with applicable laws and regulations. The peculiarity is that the subjects of tax control granted judicial review of cases on the application of financial and administrative sanctions. State overbearing nature of the tax control determined by the specific of the tax offenses, based on the fiscal function of taxes, as well as the reluctance of taxpayers to pay taxes.

Carried out analysis has shown, that automatization process of work makes the specialists' activity be more effective during fulfilling their duties, therefore it increases the quality of tax control and decreasing the number of appealing.

KEYWORDS: Tax Control, Tax Base, Tax Administration, Tax Burden, Taxation, List, Tax Payer, Tax Optimization

INTRODUCTION

The topicality of research is caused by active development of tax control institute in the system of financial and tax law. While constant growing of state needs in financial means the mechanism of taxation should work perfectly.

If it doesn't happen, tax sources exhausted, the state has to look for non-tax earnings, and the domestic and foreign debt are increased.

Dissatisfaction with government policy and unwillingness to pay taxes have deep historical roots, which objectively requires constant improvement of methods of taxpayers and tax collection.

Unfortunately, usually legal and natural persons allow late payment of taxes and other mandatory payments in connection with a number of objective and subjective reasons. In this regard, today's tax authorities face a serious problem - the control over the accuracy, timeliness and completeness of tax collection and its improvement.

This function is performed by the tax control. It defines the need of improving tax administration at present.

Features of tax control, its role in tax system of Kazakhstan Republic, and its problems, perspectives of its development are under study in the works Bekbolsynova A.S., Idrisova E.K., Kramarenko T.N., Zaripov A.N and so on.

The Main Scientific Results

- On the basic of analysis in functioning and developing tax system of Kazakhstan republic are revealed necessity and content of tax control, defined control functions in tax organizations and problems of its improving.
- On the bases of analysis in automazation process of tax and customs administration revealed, that sending of tax report by e-mail effeciantly makes the procedure be simpler for taxpayers and automatized the process of entering tax report into informative base of tax organizations. Electronic processing of tax report provides conditions for realizing automatization of information control, including in different forms of tax reports. It provides distant interaction and bylateral relations with tax bodies.

Implementing automatization of all tax process is crucial at present. Because of boom growth of economy in republic there is sharp increasing a number of entrepreneur and organizations and that is why there is some difficulties in providing tax report in paper.

- Worked out suggestions on improving tax administrations and ways of perfecting thematical check with using informative system.

Tax Control as an Element of Tax Administration within the State Control System

Among the multitude of economical management tools, that helps the State to influence the market economy, the Taxes are at the priority place. Under conditions of the market traffic, tax system is one the major economical regulators, foundation of the financial and credit mechanism, that state use to regulate the economy. Using the tax control tools, the state actively influences the economical processes that take place within the country, encouraging their development in ways that are beneficial to society. Recourses, collected through taxes, provide the state with ability to carry out the social policy, including providing of material aid to the segment of population who can't ensure their existence.

Taxes represent the main source of government existence; therefore the government is extremely interested in the fact that all of the instruction listed in the relevant acts of tax legislation, must be carried out properly. And this applies not only to taxpayers who must accurately and timely perform their tax liabilities, but also all other persons involved in the complex and diverse operations, organization and implementation of taxation (tax agents, government, banks, etc.) as well as bodies Revenue Service.

Tax Control – is not only the control of the full and timely payment of taxes. In its broadest sense tax control - is controlling the implementation of legislation. Monitoring compliance with the law - this is a common feature of the state, which applies to all sectors of the economy. By monitoring the observance of law in general, the state acts as a subject, equidistant from both sides of the relationship, acting as an impartial arbiter in the event of a dispute between them.

The tax control is one of the most, well-organized forms of state control. Material interest of the state, cutting the entire scope of tax control, explains the fact that the problem of tax evasion, take precedence over all other problems, both economic and social order.

Tax control has a state imperious character; it is manifested in the implementation of the subjects of fiscal control functions, monitoring and payment of legal and natural persons of taxes and other mandatory payments in accordance with applicable laws and regulations. The peculiarity is that the subjects of tax control granted judicial review of cases on the application of financial and administrative sanctions. State overbearing nature of the tax control determined by the specific

of the tax offenses, based on the fiscal function of taxes, as well as the reluctance of taxpayers to pay taxes. Tax control is always held in the fiscal relations, built of the principle "power and submission", where the controlling entity is a state institution with the appropriative authority. Therefore, no individual citizen, no labor group or even union, can't act as a subject of tax control. Basically the control is implemented through the activities of executive power, and more specifically - through the activities of tax authorities of the state. As you know, taxes have emerged with the division of society into classes and the emergence of statehood as the contributions of citizens necessary for the maintenance of public power. In the history of the society development, not a single government could survive without the taxes, since the performance of its functions to meet the collective needs requires a certain amount of money that can be collected only by means of taxes.

Taxes are a major source of livelihood of the state and therefore it is extremely interested in the fact that all its provisions laid down in the relevant regulations of the tax laws were properly implemented. Uninterrupted funding budgeted activities require regular replenishment of financial resources at national and local levels. This is achieved mainly due to the payment of legal and natural persons of taxes and other obligatory payments. In accordance with current tax laws and other regulations payers are required to pay these fees in the amounts specified in certain terms.

But, unfortunately, in practice, legal and natural persons allow late payment of taxes and other mandatory payments in connection with a number of objective and subjective reasons. In this regard, today's tax authorities face a serious problem - the control over the accuracy, timeliness and completeness of tax collection and its improvement.

This function is performed by the tax control.

Tax Control - is a specialized (only in respect of taxes and charges) state financial control, the essence of which lies not only in verifying compliance with tax laws, but also in checking the correctness of calculation, completeness and timeliness of payment of taxes and fees, as well as the elimination of violations. Tax control as one of the functions of government is a system for monitoring financial and economic activities of taxpayers in order to optimize it for high-quality implementation of the legislation on taxes and fees.

Tax control can be viewed in the organizational, methodological and technical aspects. The first of these is the choice of forms of control of its subjects and objects, the second aspect includes methods for the implementation of control activities, and the third - a set of verification methods, their sequence and harmonize.

The object of the tax control can be defined as a form of monetary relations of a public character arising in the process of collecting taxes and hold violators of tax laws to justice. As for the relationship to impose taxes and fees, appeal of tax bodies, acts (inaction) of their officials, they are subject to judicial oversight or public prosecutor's supervision.

Subject to the tax control in the first place, is the timeliness and completeness of execution by taxpayers on their tax obligations to the state. However, it should also be borne in mind that in addition to payment of taxes, the main responsibilities of taxpayers, organizations, in accordance with Art. 14 of the Tax Code of the Republic of Kazakhstan, is also conducting a duly taking into account their revenues (expenses), and objects of taxation and representation of tax authorities and their officials for documents necessary for the calculation and payment of taxes. With this in mind the legality of making primary accounting documents, registers, accounting (tax) accounting and reporting, as well as accuracy and completeness of the information contained therein about the objects of taxation is also the subject of tax control.

The main purpose of the tax control is to create a perfect system of taxation and the achievement of such an executive level (fiscal discipline) among taxpayers, tax agents and other persons, to eliminate the violation of tax laws or

make them insignificant. Along with the main purpose of the tax control the aims of its separate direction are being picked out. Thus, the aim of controlling of individuals expenses is to establish compliance with their ongoing large-scale spending with the income earned, and monitoring compliance with rules on the use of cash machines - to ensure completeness of revenue funds to the organizations.

The Main Objectives of Fiscal Control Include

- The inevitable punishment for violators of the legislation on taxes and fees;
- Ensure the correct calculation, timely and complete introduction of taxes and fees in the budget (state budget funds);
- A warning of violations of legislation on taxes and fees, as well as damages caused by the state due to failure of the taxpayer (tax agent) and other persons of their duties.

Contents of Tax Control Includes

- Verification of the individuals and organizations responsibilities for the calculation and payment of taxes;
- Verification of tax registration and enforcement of taxpayers related duties;
- Validation of accounting (tax) register, timely submission of tax returns and the reliability of information contained therein; verify compliance costs of large individuals of their income;
- Verification of the execution of tax agents calculation duties, withhold from taxpayers and transferred to the appropriate budget (state budget fund) taxes and fees;
- Verification of compliance by taxpayers and other persons remedial order under tax legislation;
- Verification of compliance by banks obligations under tax law, to verify the correctness of the cash-register machines to provide cash payments to the public;
- Prevention and suppression of violations of legislation on taxes and duties, the identification of problematic categories of taxpayers;
- Identifying violators of tax laws and bringing them to justice;
- Compensation for material damage caused to the state due to failure of the taxpayer (tax agent) and other persons responsibilities under the tax laws.

Methods of tax control are those techniques and methods by which this control is exercised.

Among the problems of fiscal control would like to mention *the problems arising during audits of small businesses*. Small business sector is among those areas of business that are least amenable to tax control. If financial flows organizations, which is a major taxpayer, are always under the scrutiny of tax authorities, and current tax payments are subject to ongoing monitoring, in relation to small business tax management objective may not be such a global comprehensive.

Ensuring rational selection of taxpayers for field tax audits is a major problem, without a principle decision of which it's impossible to maintain a quality control over the area of small business. This attention to small businesses is not by accident. So, if relatively large taxpayers problem of selection is not worth, for such taxpayers must periodically be selected for inspection based on the sole criterion for selection - the value of tax revenue for the formation of budget

revenues, the tax control for small businesses without the use of targeted screening would be more resemble fire from guns on sparrows.

Only the application of high selection system will allow providing a maximum concentration of efforts of tax authorities to verify the categories of taxpayers, the probability of detecting violations which seems the most real.

The most important factor in increasing the effectiveness of the control of tax authorities is to improve existing procedures audit.

The most promising looks an increase the number of inspections of tax compliance, conducted jointly with the financial police. Effectiveness of their very high, so continuation of joint activities could lead to increased revenues from such audits.

Also, one of the most effective forms of fiscal control are rechecking companies that have committed tax evasion on a large scale during the year from the date of such concealment. Such repeated testing allows companies to monitor compliance with the act of the previous inspection, as well as the reliability of the current account. Practice has shown that very useful in the work of tax authorities is to carry out raids in the night time, also significantly increases the effectiveness of control in the application of cross-checks, the essence of which is in departure of staff departments of some tax authorities in the territory of other tax authorities.

Essential features of any effective system of fiscal control are:

- An effective system of selection of taxpayers for the raid audits, making it possible to choose the most optimal direction of the use of limited human and material resources of the tax authorities, to maximize the impact of tax audits with minimal effort and money, by selecting for audit those taxpayers, the probability of detecting tax violations of which is the highest;
- Use of effective forms, methods and techniques of tax audits, based on both the developed tax authority a single integrated standard procedure organization audit and on a sound legal framework, providing tax authorities broad powers in the sphere of fiscal control for the effects of unscrupulous taxpayers;
- Use performance appraisal system of tax inspectors, which will allow to take into account the results of each of them, to effectively distribute the load in the planning of control work.
- Increasing the size of penalties for tax offenses.

The problem of rational selection of taxpayers for audit acquires special importance in the face of massive violations of tax laws, typical for modern Kazakhstan.

The problem of rational selection of taxpayers for audit acquires special importance in the face of massive violations of tax laws, typical for modern Kazakhstan.

It is necessary to substantially change the existing methodology for planning control measures. In order to effectively plan the control work it is necessary to have a modern, meeting the requirements of today's system of selecting taxpayers for offshore inspections, including taking into account the peculiarities of specific regions and specific taxpayers.

One of the biggest challenges is improving the existing software procedures of desk audits and the selection of taxpayers for the raid audits. Currently, the Ministry of Finance is continuing to further improve the procedures of selecting and developing a unified software, implementation of which will automate the process of selection of taxpayers with the

most characteristic performance levels, the dynamics of relations of various accounting figures from permissible for such ventures outside, to assess the real limit obligations of the taxpayer.

However, currently there are enough examples where a number of tax authorities used independently developed automated selection system, the use of which even the far-not the most perfect technical base brings a very tangible results.

Used by tax authorities the software informational complexes allow not only an automated desk audit and laboratory analysis, but by their results - the selection of taxpayers for the offshore tax audits. However, the lack of effective software processes desk audits and off-site analysis is that it involves the complete automation of the procedure itself only a desk audit, and the selection of taxpayers for offshore inspection is carried out mainly in the uplink mode, that is selection criteria introduced by the tax inspectors themselves with the high change of subjective factor.

In addition, current software is developed without taking into account the industry specification of taxpayers, and not focused on a comparison of levels of individual indicators contained in the reports, with the limit values of these indicators for the industry.

Introduction of Informational Systems as a Tool of Tax Control Improvement

It is obvious that the main way of improving the system of fiscal control - the transition to information technology, which allows to fully automate the process of selection of taxpayers with the most characteristic abnormalities of levels, dynamics, and relationships of various parameters on permissible reporting for organizations in respective areas of values, to assess the actual size of the tax liability of the taxpayer.

The introduction of the automated systems into all fiscal processes was dictated by the time itself. Over the past years due to rapid economy growth in the Republic, the number of the legal individuals and individual entrepreneurs dramatically increased, therefore the process of tax returns on the paper carriers faces various difficulties. Significant time loss in the queues, possible errors of the tax inspectors during manual filling of reporting into the program, associated with their emergency workload during the reporting period, complicated the procedures of the taxpayers and the tax authorities.

The purpose of the tax policy of the Republic of Kazakhstan is to increase the revenues of the state budget by increasing the tax base and improving tax administration with the use of new technologies, as well as improvement of tax legislation to stimulate production and investment growth. For the qualitative service of the tax return reporting and interaction with tax authorities, the taxpayers are offered the "e-tax" technology- remote introduction of tax returns and remote control of personal account. It also allows the taxpayer to provide the tax reports 24 hours a day, seven days a week and at any time possess the reliable information regarding the account status with the budget. Currently SGMD (system of guaranteed message delivery) is functioning at all tax committees, ITIS (Information System of registration of taxpayers, maintaining personal accounts), EFNO (electronic tax reporting forms), IS VAT (keeping the register of VAT payers, maintaining a register of invoices), Isis (register for paid income taxed at source), EKNA (electronic monitoring of tax audit), which allow to quickly and accurately receive tax statements electronically. All these systems are divided into the taxpayers' software and (client's application) and tax authority software. The client software is used to input the data into the tax reports, and then they are sent to the tax committee server or provided on the electronic carrier. These systems allow the taxpayer not only to fill and send the tax declaration, but also gradually switch to a remote communications with the tax authorities. Also, it eliminates the need to purchase accountants tax reporting forms (TRF), and it is cost savings. Easier to use their application in digital format, and that saves a lot of taxpayers time. Registration of taxpayers in the tax committee is executed by the integrated tax information system (INIS), further information is included in the state register of taxpayers in Kazakhstan.

The register system is also automated. Continually checking for compliance with data regarding the income taxes and other mandatory payments to the budget on personal accounts of taxpayers in the INIS Kazakhstan with data obtained from the Treasury regarding the budget classification codes. Employees of the tax authorities believe that the automated system much depends on the accountants. In particular, the sum of the execution of tax liabilities reflected in the personal account of the taxpayer in a timely manner and address, you must correctly fill all the details of payment documents, including details of the taxpayer (name, TIN, information on bank accounts). In case of failure notifications of tax liabilities and collection orders on enforcement measures are also automatically generated in the INIS.

The state registration of the taxpayer - is registration with the relevant tax authority of the taxpayer, which recorded the location of the taxpayer, his objects of taxation, as well as recording current changes in accounting characteristics of the taxpayer. Registration records of taxpayers in the tax authorities can provide information regarding the number of taxpayers. As a result of registration, the taxpayer is assigned with an authorized state agency, ie unified throughout Kazakhstan taxpayer identification number (TIN) with the issuance of his certificate.

Improvement of Tax Administration at the Current Stage

One of the priorities in the strategy of Kazakhstan's 50 most competitive countries in the world designated by the Head of State, is the modernization and dynamism of Kazakhstan's economy by reforming tax policies, in part to increase tax collection, simplifying the tax structure and limit the number of taxes. To increase the effectiveness of tax legislation requires the establishment of legal tax rules with the economic realities in the various fields of business, as the top priority of government economic policy is to improve the tax system. In this regard, the state is working to improve the actual conditions of taxation, mainly by improving the quality of public administration in terms of information systems implementation, launches off-site control, which allows reducing the annual tax burden to a level corresponding implemented in state tax policy. One important aspect of the tax system is - simplicity. Too complicated tax systems make it difficult to tax administration, creating obstacles to observance of such a system, and can lead to lower fiscal discipline. The tax burden is a generalized indicator of the role of taxation in society, and its numerical value is defined as the ratio of total taxes and fees to the gross domestic product. It should be noted that the role of taxation in society, even in states that are in fairly similar geographic and climatic conditions of a practical level of economic development differs significantly, resulting in a significant difference in the levels of tax burdens States (table 1).

Table 1: The Level of Tax Load in Different Countries All Over the World

Country	Tax Load % from GDP
Germany	42,9
Belgium	46,4
Denmark	52,8
France	46,3
Italy	42,9
Netherlands	44,8
Austria	45,5
Sweden	54,2
Great Britain	33,9
Spain	35,5

URA will focus on "bad faith" taxpayers and, consequently, minimizing the administrative burden on the honest, the lack of "human" factor in the determination of taxpayers subject to tax audit. Of course, the introduction of the RMS did not immediately solve the problem of ordering of tax audits, and for the proper functioning of its required time and

resources. Therefore, the Tax Commission is upgrading the principles of tax authorities, raising the level of staff training and capacity-performance information systems. Of these requirements depends on the frequency of inspections. To pay fewer taxes, many crushed their large enterprises to small. One person performs the founder of several companies. With new computer programs can "catch" of the founders and apply appropriate measures.

Concepts in tax code aimed at ensuring fairness of the tax system, its stability and predictability, to achieve a balance of the tax burden for all categories of taxpayers, and neutrality of the tax system in relation to economic processes.

Under the new tax code simpler registration of a taxpayer. There will be no need to inform tax authorities his new name, the name of the company, its new address and other information that can be obtained from other government agencies. Previously, it was considered a violation, and the tax had the right to suspend the account owner.

But on the other hand, there are negative points - it will create a lot of problems with the implementation of programs of universal declaration and adequate performance of sane citizens again, bearing in mind the absence of an overwhelming majority of the population bases of legal literacy and tax culture. Continue the family is not considered by the state as a single entity of the individual income tax, as is done in developed countries of Europe that we have adopted as a benchmark for their development.

Remains unresolved is the question of individual income tax income in the second non-working spouse, cohabiting elderly parents and minor children on income received by family members working. Worldwide, the most competitive tax system is one that maximizes revenue collection at minimum cost, both the state and business. The effectiveness of the entire tax system can be provided as from the standpoint of tax legislation, as well as from the standpoint of practical impact, reflecting the application of this legislation, as the tax authorities and taxpayers.

CONCLUSIONS

Tax control as one of the functions of government is a system for monitoring financial and economic activities of taxpayers in order to optimize it for the quality of tax legislation. According to the new Tax Code entered into force on 1 January 2009, tax control - is the control exercised by the tax authorities, the execution of tax legislation of the Republic of Kazakhstan, other legislation of the Republic of Kazakhstan, the control over the execution of which is assigned to the tax authorities.

The main objective of fiscal control - obstacle avoidance, providing revenues to the revenues of the state, the elimination of violations of the laws of the Republic of Kazakhstan. Efficiency of tax control is characterized by the level of mobilization in the budgetary system of income tax and other obligatory payments; completeness of taxpayers and taxable items, the quality of tax audits and reduced number of trials and appeals of taxpayers on the actions of the subjects of tax control, reduction in time to contacts with taxpayers.

The special role of fiscal control is also necessary for stabilizing the financial system, steady revenue budget revenues, compliance with fiscal discipline as a condition of high-quality obligations to the state of physical and juridical persons. In order to automate the process of putting tax returns since 1999 in Kazakhstan was started pilot operation of information systems (IS), aimed at improving tax administration. The final implementation of all IP in the Tax Committee of the Ministry of Finance took place in February 2003 and since that time taxpayers were able to provide records in electronic form. The transition to electronic forms of tax reporting is also due to the fact that all tax reporting forms are accumulated in a common information base on the central server of the Tax Committee, Ministry of Finance of RK.

Centralized database eliminates duplication or loss of data and provides the transition of tax administration at a qualitative level.

Currently, all of the tax committees have IP SGMD functioning (a system of guaranteed message delivery), ITIS (Information System of registration of taxpayers, maintaining personal accounts), EFNO (electronic tax reporting forms), IS VAT (keeping the register of VAT payers, maintaining a register of invoices invoices), Isis (register for paid income taxed at source), EKNA (electronic monitoring of tax audit), SONO (the system is processing tax returns), which allow to quickly and accurately to receive tax statements electronically. All these systems are divided into the software of the taxpayer (client) software and the tax authority. With a client application to enter data in tax returns, then they are sent to the server or the tax committee of the tax authorities on a magnetic medium.

These systems allow the taxpayer not only to fill in and send the tax return, but also to gradually move to remote communication with the tax authorities.

Thus, delivery of tax returns electronically greatly simplifies delivery of the reporting taxpayer, and the maximum automates the process of entering the tax reporting information database of the tax authorities. Electronic processing of tax returns and creates the conditions for automatic off-site control of the information contained in various forms of tax reporting, what kind of offers, remote interaction and two-way communication with the tax authorities.

Despite all these improvements, which are the tax authorities the problem of deviation of taxpayers from paying taxes and other obligatory payments to the budget is the most up to date. Tax reductions in any form, whether tax evasion or tax optimization, is active and fierce opposition from the state.

Illegal Tax Reduction

Avoidance entails negative consequences for the economy and the state as a whole. In addition, tax evasion has serious economic consequences in terms of distortion of competition. For example, two companies that manufacture the same goods in case of failure of one of them from paying taxes will be at a disadvantage.

The state is struggling with tax evasion in various ways (especially legislative):

Zapolnenie Gaps in the Tax Law

One of the objectives of the legislator is to fight for maximum replenishment, in particular by combating tax evasion. One form of this struggle is the prompt elimination of gaps in the legislation.

In this regard, the long-term tax optimization (eg, long-term contracts, the results for which are not subject to taxation) it is likely that in the end this "loophole" is closed. As a result of such intervention of the legislator may suffer as taxpayers took advantage of loopholes in order to streamline and all the rest. The new rules, to stop tax evasion, are introduced as rigid as entirely legitimate activity becomes impossible.

Currently, the most common and at the same time bringing the state's largest expense method of tax evasion - "cashing out" a "phony" (in fact, such firms may exist and to "work" for a long time). "Ephemeral" - firms registered at the Nominee and having a nominee director, who usually serves in one person. By some estimates the number of such firms is comparable to the number of legal firms.

States to establish barriers to registration of such companies (holding replacement passports - many firms are counted in lost passport or a "dead" souls, re-registration organizations and the creation of a unified state register of legal

entities; complication of the procedure of registration and a notarized signature of the person registering firm), but this does not solve the problem.

Further steps of the state in this direction - it is the legislative establishment of the possibility of liquidation of the company "without any signs of life" (sit-reporting and not having turnovers on accounts over a period of 1 year) under a simplified procedure initiated by the tax authorities. This also applies to companies registered before the entry into force of this Act. Thus, the state introduces another barrier to the activity of «ephemeral» and trying to get rid of such companies registered before, and creating an additional burden on tax and reduces the efficiency of tax control.

Improving Tax administration

Improving tax administration improves the efficiency of tax authorities and tax control measures. Reduce the total amount of taxes, primarily through consolidation of taxes, which have the same tax base, and the elimination of low taxes collected and taxes, the proceeds of collection are low, will offload the tax authorities, and focus on the major taxes, which is formed by the state budget. In recent years, you can send tax returns via telecommunication channels (Internet) and in electronic form, which also increases the efficiency of the tax authorities.

The Reduce of Tax Burden

Reducing the tax burden reduces the effectiveness of interventions to reduce taxes (illegal as well as legal).

Establishing special tax treatment allows you to simultaneously improve tax administration and reduce the tax burden (especially in regard to small business).

Also, the state uses, and other ways to combat tax evasion (tax advocacy, etc.). In addition, the tax authorities have enough options in the implementation of measures of fiscal control and accountability in case of detection of tax evasion, including the interaction with other government agencies.

For example, will not only exchange information but also collaborate to develop training materials to identify schemes to minimize taxes in the insurance sector, as well as conduct joint inspections, meetings, conferences and seminars.

The state is obliged to create a solid foundation for the organization and conduct of fiscal control, make it independent. Independence from local government authorities in a major change of economic relations, affecting the interests of all businesses and the majority of citizens, involves the implementation in practice carried out in the country's tax policy by using the rules of tax law, rather than subjective decisions and opinions.

The special role of fiscal control is also necessary for stabilizing the financial system, steady revenue budget revenues, compliance with fiscal discipline as a condition of high-quality obligations to the state of physical and juridical persons. Analyzing the studies, we obtained the following results:

- To increase in the tax authorities of tax control efficiency to comply with tax laws, provide opportunities and ways of using new technologies and methods;
- In the direction of the organization of work as a "close contact" between members of the Tax Committee and the taxpayers: scientifically proven dissemination of information, training, counseling;

- The tax authorities, other institutions for the exchange of information within the system as part of a common information space with other tax committees, to strengthen the powers of tax authorities in legal relations in the management information system of taxation;
- Integrated assessment of the effectiveness of the tax authorities by taxpayers subject to "self and other payment systems" to create its database, classifying possible use of valuable indicators of the tax committees;
- Consider the tax-and-control relationship management system as a functional element of the tax mechanism. Given all the above we can conclude that the tax control is not only in verifying compliance with tax laws, but also in checking the correctness and completeness of the calculation and timely payment of taxes and other mandatory payments to the budget, as well as eliminate violations of the law of the Republic of Kazakhstan.

REFERENCES

1. Code of the Republic of Kazakhstan "On Taxes and other obligatory payments to the budget» № 100 IY as of January 1, 2009, Almaty, Central House Accountant, 2009.
2. Guidance on the use of information systems EKNA, plus micro Aktobe 2007.
3. Bekbolsynova AS Taxes and Taxation / Tutorial, Astana, BG-print, 2007.
4. Bekbolsynova AS Control of tax authorities over the activities of enterprises / Tutorial, Astana, BG-print, 2006
5. Idirisova EK "Taxes taxation in Kazakhstan." Textbook. Almaty, 2000.
6. Kramarenko TN, Zaripov, AN / Control of the tax authorities, Astana, Tome, 2004-125 with.
7. Pepelyaev SG on tax law and tax relations / Tax Bulletin. 1997. № 5.
8. Rusakov IG Seydahmetova F.S "Taxes in Kazakhstan" Textbook Almaty, 2002.
9. www.salyk.kz
10. <http://www.taxkz.kz>

